

**ABSTRACT**

**[0057]** A sound attenuating apparatus for mounting on a heat exchanging apparatus such as a cooling tower, this apparatus having an attenuator housing with vertically extending sides, a top cover and a bottom adapted for mounting on the tower. There is an annular air inlet in the bottom and an air outlet is formed in at least one of the sidewalls. Perforated interior walls are mounted in the housing and define an /airflow passageway that extends from the air inlet to the air outlet. These walls include a first annular wall section extending about and defining an outer circumferential portion of the airflow passageway and a second wall section with that is annular and extends about a substantially vertical central axis. The latter wall section defines an inner circumferential portion of the passageway. The second wall section extends generally upwardly and outwardly from the air inlet. Sound absorbing material is arranged behind the perforated walls.